

This letter responds to a taxpayer's attorney concerning a letter that was allegedly sent by the taxpayer. (This is a GIL).

May 19, 1999

Dear Xxxxx:

This letter is in response to your letter dated May 11, 1999. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120(b) and (c), enclosed.

In your letter, you have stated as follows:

Please be advised that we represent COMPANY. In connection therewith, I am currently in receipt of your correspondence of May 6, 1999 which references a letter, allegedly sent to you by COMPANY, with respect to the sales activities of BUSINESS.

Please be advised that the letter which you have received and referenced in your May 6 correspondence was not sent from anyone at COMPANY but was instead prepared by a third party who did a 'cut and paste' job using COMPANY's logo from one its old wallpaper catalogues. While we do not dispute the content of the letter which you have received with respect to BUSINESS's sales activities, we do disclaim any affiliation with the origination of the aforementioned letter. Should you have any questions in connection with this matter, please feel free to contact the undersigned at any time.

We apologize for the error. Based upon the letterhead of the letter, it appeared that COMPANY submitted the letter. The Department responds to a voluminous amount of inquiries and is unable to verify the genuineness of each one.

I hope this information is helpful. The Department of Revenue maintains a Web site, which can be accessed at [www.revenue.state.il.us](http://www.revenue.state.il.us). If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of the enclosed copy of Section 1200.110(b).

Very truly yours,

Gina Roccaforte  
Associate Counsel

GR:msk  
Enc.